

CERTIFICATE

To the Clerk of McPherson County, State of Kansas

We, the undersigned, officers of

City of McPherson

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2019; and
(3) the Amounts(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority	Amount of 2018	County
		for Expenditures	Ad Valorem	Clerk's
			Tax	Use Only
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Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	13,649,449	3,021,174
Debt Service	10-113	9	2,979,403	214,116
Library	12-1220	9	761,448	677,607
Library Employee Benefits		10	141,874	126,037
Industrial		10	502,239	50,000
Employee Benefits-Non Public S		11	1,042,957	680,522
Employee Benefits - Public Safet		11	1,833,896	1,645,156
Capital Improvements		12	15,949,023	50,100
		12		
Consolidated Street & Hwy		13	5,168,716	
Special Park & Recreation		13	91,051	
Special Alcohol Program		14	164,801	
Wastewater M&O		14	5,786,887	
Sewer Recovery		15		
Swimming Pool M&O		15	578,656	
Sales Tax Revenue		16	1,973,191	
Wastewater System Surplus		16	1,481,757	
Tourism & Convention		17	644,145	
Solid Waste collection		17	2,779,315	
Storm Water Utility		18	5,357,301	
Municipal Building		18	369,663	
Land Trust		19	520,920	
Municipal Golf Course		19	553,150	
Non-Budgeted Funds-A		20		
Non-Budgeted Funds-B		21		
Totals		XXXXX	62,329,842	6,464,712
				County Clerk's Use Only
Budget Summary		22		
Neighborhood Revitalization Rebate				Nov 1, 2018 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City need to hold an election?

6,663,052
NO

Assisted by: _____

Address: _____

Email: _____

Attest: Aug. 28 2018

Hollie D. McRoy
County Clerk

Thomas A. Brown
Mayor
Jeffrey A. Brown
City Manager

Governing Body

City of McPherson

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 6,430,264
2. Library levy in 2018 budget	- \$ 794,214
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 5,636,050

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 1,056,000	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 3,976,959	
5b. Personal property 2017	- 3,976,959	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 19,137	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	1,075,137	
11. Total estimated valuation July 1, 2018	124,696,729	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0087	
13. Percentage adjustment increase (12 times 3)	+ \$ 49,017	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 78,905	
16. Total Percentage Adjustments	\$ 127,922	

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	214,116	
Property tax revenues for debt service in 2018 budget:		-	708,475	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud:		+	<u>0</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:		+	<u>0</u>	
23. Law enforcement expenses - 2019 budget:		+	4,753,122	
Law enforcement expenses - 2018 budget:		-	4,604,928	
CPI adjustment	1.40%		<u>64,469</u>	
Increased law enforcement expenses in 2019 budget:				
(Do not include building construction or remodeling costs)		+	<u>83,725</u>	
24. Fire protection expenses - 2019 budget:		+	2,651,156	
Fire protection expenses - 2018 budget:		-	2,652,952	
CPI adjustment	1.40%		<u>37,141</u>	
Increased fire protection expense in 2019 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
25. Emergency medical expenses - 2019 budget:		+	938,935	
Emergency medical expenses - 2018 budget:		-	914,422	
CPI adjustment	1.40%		<u>12,802</u>	
Increased emergency medical expenses in 2019 budget:				
(Do not include building construction or remodeling costs)		+	<u>11,711</u>	
26. Total Revenue Adjustments				<u>95,436</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	803,644
Other tax entity levy - 2019 budget:	+	0
Other tax entity levy - 2019 budget:	+	0
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	803,644
29. Total Computed Tax Levy		6,663,052

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.014	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2019 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	#DIV/0!	

City of McPherson

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019					Alcohol
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft	
General	2,930,056	300,112	4,583	1,486	13,429	1,730	2,134
Debt Service	708,475	72,566	1,108	359	3,247	419	516
Library	668,870	68,509	1,046	339	3,065	395	487
Library Employee Benefit	125,344	12,838	196	64	574	74	91
Industrial	30,211	3,094	47	15	138	18	22
Employee Benefits-Non	674,955	69,132	1,056	342	3,093	399	492
Employee Benefits - Pub	1,242,253	127,238	1,943	630	5,693	734	905
Capital Improvements	50,100	5,132	78	25	230	30	36
TOTAL	6,430,264	658,621	10,057	3,260	29,469	3,799	4,683

County Treas Motor Vehicle Estimate	658,621					
County Treas Recreational Vehicle Estimate		10,057				
County Treas 16/20M Vehicle Estimate			3,260			
County Treas Commercial Vehicle Tax Estimate				29,469		
County Treas Watercraft Tax Estimate					3,799	

Motor Vehicle Factor	0.10243					
Recreational Vehicle Factor		0.00156				
16/20M Vehicle Factor			0.00051			
Commercial Vehicle Factor				0.00458		
Watercraft Factor					0.00059	

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2019

Library found in: City of McPherson
McPherson County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2018</u>	<u>2019</u>
Ad Valorem	\$668,870	\$677,607
Delinquent Tax	\$10,000	\$10,000
Motor Vehicle Tax	\$68,586	\$68,509
Recreational Vehicle Tax	\$1,068	\$1,046
16/20M Vehicle Tax	\$342	\$339
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$748,866	\$757,501
Difference in Total Taxes:	\$8,635	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$124,452,974	\$124,696,729
Did Assessed Valuation Decrease?	No	
Levy Rate	5.374	5.434
Difference in Levy Rate:	0.060	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of McPherson

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	4,344,286	4,521,974	3,604,109
Receipts:			
Ad Valorem Tax	2,753,837	2,930,056	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	32,744	0	0
Motor Vehicle Tax	269,098	254,660	300,112
Recreational Vehicle Tax	4,300	3,896	4,583
16/20M Vehicle Tax	2,791	1,575	1,486
Commercial Vehicle Tax	11,753	15,209	13,429
Watercraft Tax	0	0	1,730
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	30,436	36,752	31,058
In Lieu of Taxes (IRBB)	53,752	52,500	57,450
Retail Sales Tax	1,973,989	1,925,000	2,000,000
MVL Excise Tax	1,983	246	2,134
Beer License	1,455	1,000	1,500
Liquor License	4,400	4,000	4,000
Occupation License	10,175	10,000	12,500
Building, Zoning, Demo Bond	132,954	145,000	150,000
Inspection, Other Permits	2,810	6,000	4,000
Dance License	0	0	0
Franchise Tax	386,675	370,000	403,000
Fines & Forfeitures	261,818	240,000	267,000
License Fireworks Stands	4,000	2,500	3,500
Interest on Investments	129,289	25,000	255,225
Interest on Cemetery Investments	147	250	360
Rent - Building & Equipment	32,286	32,000	32,500
Sale of Material, Specials & Equipment	0	0	0
Sale of Real Estate	0	0	0
Sale of Cemetery Lots	22,808	20,000	25,000
Cemetery Services & Fees	37,210	39,000	35,000
Fire Contracts	336,076	341,532	355,463
Para - Transit (State)	7,021	8,500	6,500
Taxi Cab coupons	7,380	8,500	6,900
Electric Department Appropriation	1,759,776	1,600,000	1,750,000
Water Department Appropriation	53,258	58,000	52,500
Transfer from Sewer Service	70,000	70,000	80,000
Transfer from Solid Waste	50,000	50,000	50,000
Transfer from Animal Shelter	67,483	0	0
CHS Effluent Water	134,643	130,000	126,000
Insurance Recoveries	0	0	0
Ambulance Appropriation	399,736	399,736	399,736
RHID Receipts	129,845	131,105	146,500
Subsidy Rescue Vehicle Runs	5,000	5,000	5,000
Grant Reimbursements	98,992	120,000	255,000
Gifts & Bequests	3,689	10,000	0
Transfer from Sales Tax Revenue	0	0	0
Transfer from Cemetery Endowment	0	0	0
VIN Inspections (Police)	36,840	35,000	35,000
Dog Tag, Impound, Adoption Fees	4,427	0	4,500
Animal Cremations	16,960	0	15,500
Reimbursed Expenses	137,556	130,000	130,000
Animal Control	0	67,811	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	7,286	14,000	0
Docs miscellaneous exceed 10% Total Rec			
Total Receipts	9,486,678	9,293,828	7,024,166
Resources Available:	13,830,964	13,815,802	10,628,275

City of McPherson

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Resources Available:	13,830,964	13,815,802	10,628,275
Expenditures:			
Administration	1,042,145	1,286,726	1,282,872
Engineering	281,913	296,552	277,927
Law Enforcement	2,696,713	2,959,956	3,080,309
Fire Department	1,814,600	2,006,911	2,025,893
Personal Services	113,332	161,520	153,118
Street	350,000	375,000	455,000
Park	713,390	713,185	719,209
Cemetery	222,973	239,608	242,870
Inspection	65,116	85,279	85,951
Community Building	22,163	28,255	91,650
Ambulance	896,684	904,356	938,935
Legal and Judicial	302,190	301,813	310,514
Animal Control	185,713	222,872	218,261
	0	0	0
	0	0	0
	0	0	0
Subtotal detail (Should agree with detail)	8,706,932	9,582,033	9,882,509
Appropriation Airport	69,968	178,813	64,990
Appropriation Emergency Management	6,840	0	0
Appropriation McPherson Senior Center	5,000	5,000	5,000
Appropriation Main Street	25,500	25,500	25,500
Appropriation Museum	42,250	42,250	42,250
Appropriation Housing Coalition	0	0	0
Appropriation Not for Profit	0	0	10,000
Transfer to Animal Shelter	0	0	0
Transfer to Municipal Golf Course	30,000	40,597	50,000
Transfer to Municipal Building	75,000	90,000	90,000
Transfer to Bond & Interest	87,500	87,500	87,500
Transfer to Swimming Pool M&O	160,000	160,000	180,000
Transfer to Capital Improv. Fund	100,000	0	50,000
Transfer to Equipment Fund	0	0	0
Contingency for Storms	0	0	3,161,700
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,308,990	10,211,693	13,649,449
Unencumbered Cash Balance Dec 31	4,521,974	3,604,109	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	12,796,569	13,208,189	13,649,449
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			13,649,449
Tax Required			3,021,174
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			3,021,174

CPA Summary

City of McPherson

2019

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Administration			
Personal Services	508,393	525,174	533,923
Contractual Services	210,888	230,847	227,949
Material & Supplies	9,055	13,000	1,300
Sundry Expenditures	313,530	317,705	437,700
Capital Outlay	279	200,000	82,000
Total	1,042,145	1,286,726	1,282,872
Engineering			
Personal Services	233,139	251,407	236,697
Contractual Services	3,304	10,045	6,130
Material & Supplies	16,578	22,750	23,750
Sundry Expenditures	4,821	4,150	4,150
Capital Outlay	24,071	8,200	7,200
Total	281,913	296,552	277,927
Law Enforcement			
Personal Services	1,990,743	2,156,923	2,284,833
Contractual Services	383,148	425,185	449,179
Material & Supplies	115,269	90,750	89,750
Sundry Expenditures	77,445	89,800	92,300
Capital Outlay	130,108	197,298	164,247
Total	2,696,713	2,959,956	3,080,309
Fire Department			
Personal Services	1,080,975	1,254,263	1,198,992
Contractual Services	263,190	277,803	284,845
Material & Supplies	45,326	53,092	54,246
Sundry Expenditures	41,721	38,480	47,480
Capital Outlay	383,388	383,273	440,330
Total	1,814,600	2,006,911	2,025,893
Planning & Development			
Personal Services	83,683	117,712	107,042
Contractual Services	13,069	16,579	17,647
Material & Supplies	10,001	14,279	14,279
Sundry Expenditures	5,079	10,950	12,050
Capital Outlay	1,500	2,000	2,100
Total	113,332	161,520	153,118
Street			
Personal Services			
Contractual Services			
Material & Supplies			
Sundry Expenditures	350,000	375,000	455,000
Capital Outlay			
Total	350,000	375,000	455,000
Park			
Personal Services	409,681	425,823	416,512
Contractual Services	141,002	142,655	161,380
Material & Supplies	74,290	68,973	84,300
Sundry Expenditures	1,903	2,400	3,600
Capital Outlay	86,514	73,334	53,417
Total	713,390	713,185	719,209
Cemetery			
Personal Services	146,807	164,669	154,105
Contractual Services	34,052	30,280	44,723
Material & Supplies	14,516	18,284	18,875
Sundry Expenditures	2,523	0	2,100
Capital Outlay	25,075	26,375	23,067
Total	222,973	239,608	242,870
Page 1 - Total	7,235,066	8,039,458	8,237,198

City of McPherson

2019

City of McPherson

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	798,740	572,828	340,865
Receipts:			
Ad Valorem Tax	750,403	708,475	xxxxxxxxxxxxxxxxxx
Delinquent Tax	11,120	0	0
Motor Vehicle Tax	98,118	82,437	72,566
Recreational Vehicle Tax	998	1,284	1,108
16/20M Vehicle Tax	712	411	359
Commercial Vehicle Tax	4,335	3,924	3,247
Watercraft Tax	0	0	419
Proceeds from bond Sale	0	0	0
Bond Proceeds	2,406,497	0	0
Accrued Interest	0	0	0
Special Assessments	310,534	350,000	300,000
MVL Excise Tax	1,567	495	573
Transfer from Sales Tax	824,537	827,663	828,550
Transfer Consolidated Street & Hwy	259,100	254,400	654,700
Reimb Exp Recreation P & I	56,113	60,363	59,400
Transfer from WWT M&O	199,331	199,660	0
Transfer from Storm Water Utility	0	0	416,000
Transfer from Capital Improvements	0	0	0
Transfer from General (CHS)	87,500	87,500	87,500
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,010,865	2,576,612	2,424,422
Resources Available:	5,809,605	3,149,440	2,765,287
Expenditures:			
Bond Principal	4,829,887	2,495,000	2,100,000
Bond Interest	406,890	313,275	479,103
Commission & Postage	0	300	300
Special Assessments Delinquencies	0	0	0
Reserve for Bond Premium	0	0	400,000
Bond Proceeds	0	0	0
Cash Basis Reserve (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,236,777	2,808,575	2,979,403
Unencumbered Cash Balance Dec 31	572,828	340,865	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	3,372,190	3,208,576	2,979,403
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,979,403
Tax Required			214,116
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			214,116

See Tab A

Adopted Budget Library	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	624,336	668,870	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,557	10,000	10,000
Motor Vehicle Tax	73,283	68,586	68,509
Recreational Vehicle Tax	1,171	1,068	1,046
16/20M Vehicle Tax	765	342	339
Commercial Vehicle Tax	3,186	3,264	3,065
Watercraft Tax	0	0	395
MVL Excise	543	412	487
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	711,841	752,542	83,841
Resources Available:	711,841	752,542	83,841
Expenditures:			
Appropriation Library	711,841	752,542	761,448
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	711,841	752,542	761,448
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	731,757	752,542	761,448
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			761,448
Tax Required			677,607
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			677,607

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library Employee Benefits	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	132,399	125,344	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,849	1,103	2,000
Motor Vehicle Tax	15,944	14,534	12,838
Recreational Vehicle Tax	255	226	196
16/20M Vehicle Tax	166	72	64
Commercial Vehicle Tax	694	692	574
Watercraft Tax	0	0	74
MVL Excise Tax	118	87	91
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous		842	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	151,425	142,900	15,837
Resources Available:	151,425	142,900	15,837
Expenditures:			
Appropriation Library Employee Benefit	151,425	142,900	141,874
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	151,425	142,900	141,874
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	154,373	142,900	141,874
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			141,874
Tax Required			126,037
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			126,037

State of Kansas
City

Adopted Budget Industrial	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	416,916	409,298	398,917
Receipts:			
Ad Valorem Tax	29,052	30,211	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	410	0	0
Motor Vehicle Tax	3,520	3,187	3,094
Recreational Vehicle Tax	56	50	47
16/20M Vehicle Tax	37	16	15
Commercial Vehicle Tax	153	152	138
Watercraft Tax	0	0	18
MVL Excise Tax	26	3	10
Appropriation County	35,128	35,000	50,000
Reimbursed Expenses	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	68,382	68,619	53,322
Resources Available:	485,298	477,917	452,239
Expenditures:			
Contracted Services	76,000	51,000	100,000
Sundry Expenditures	0	28,000	402,239
Capital Outlay	0	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	76,000	79,000	502,239
Unencumbered Cash Balance Dec 31	409,298	398,917	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	458,333	475,154	502,239
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			502,239
Tax Required			50,000
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			50,000

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits-Non Public Safety	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	473,863	511,276	282,320
Receipts:			
Ad Valorem Tax	752,966	674,955	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	11,183	0	0
Motor Vehicle Tax	100,997	48,630	69,132
Recreational Vehicle Tax	1,613	757	1,056
16/20M Vehicle Tax	1,028	242	342
Commercial Vehicle Tax	4,463	2,315	3,093
Watercraft Tax	0	0	399
Slider	0	0	0
MVL Excise Tax	719	100	100
Matching Funds	6,731	5,993	5,993
Reimbursed Expenses	6,369	5,000	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	886,069	737,992	80,115
Resources Available:	1,359,932	1,249,268	362,435
Expenditures:			
Contracted Services	3,491,004	966,948	1,020,879
Reimbursed Payroll Matching Funds - BPU	-2,642,348		22,078
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	848,656	966,948	1,042,957
Unencumbered Cash Balance Dec 31	511,276	282,320	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	1,274,833	966,948	1,042,957
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,042,957
Tax Required			680,522
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			680,522

Adopted Budget Employee Benefits - Public Safety	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	531,153	156,437	47,502
Receipts:			
Ad Valorem Tax	835,905	1,242,253	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	12,414	0	0
Motor Vehicle Tax	112,122	125,924	127,238
Recreational Vehicle Tax	1,791	1,961	1,943
16/20M Vehicle Tax	1,141	628	630
Commercial Vehicle Tax	4,955	5,993	5,693
Watercraft Tax	0	0	734
MVL Excise Tax	814	0	0
Matching Funds	0	0	0
Reimbursed Expenses	6,075	64,232	5,000
Interest on Idle Funds	0	0	0
Transfer from Empl. Ben. Fund-Non PS	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	975,217	1,440,991	141,238
Resources Available:	1,506,370	1,597,428	188,740
Expenditures:			
Contracted Services	1,349,933	1,549,926	1,818,135
Cash Forward (2019 column)			
Miscellaneous			15,761
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,349,933	1,549,926	1,833,896
Unencumbered Cash Balance Dec 31	156,437	47,502	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	1,436,580	1,751,909	1,833,896
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,833,896
Tax Required			1,645,156
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			1,645,156

CPA Summary

City of McPherson

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Capital Improvements			
Unencumbered Cash Balance Jan 1	1,027,302	2,459,909	6,771,107
Receipts:			
Ad Valorem Tax	48,458	50,100	xxxxxxxxxxxxxxxx
Delinquent Tax	684	0	0
Motor Vehicle Tax	5,875	5,536	5,132
Recreational Vehicle Tax	94	85	78
16/20M Vehicle Tax	61	27	25
Commercial Vehicle Tax	255	331	230
Watercraft Tax	0	0	30
MVL Excise	44	0	0
Temporary Note Proceeds	3,783,877	2,030,000	150,000
Transfer from General	100,000	200,000	50,000
Transfer from Consolidated Streets	850,596	0	100,000
Bond Proceeds	329,091	4,000,000	5,311,031
Developer's Share	648,470	0	0
Reimbursed expenditures	37,731	0	0
Community Development Block Grant	246,273	200,000	0
Transfer from Federal & State	0	0	0
Transfer from Sales Tax	627,057	2,563,398	3,503,040
Special Assessments Prepaid	0	0	0
Interest on Idle Funds	7,536	8,000	8,250
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Receipts			
Total Receipts	6,686,102	9,057,477	9,127,816
Resources Available:	7,713,404	11,517,386	15,898,923
Expenditures:			
Barnstormers West Field SSD #201	157,542	115,294	0
Barnstormers West Field Paving	284,308	1,010,144	0
Community Building Renovation	267,062	2,236,000	2,064,000
CDBG grant of 2016	311,976	0	0
CDBG grant of 2018	200,000	75,000	25,000
Calvary Street	298,073	0	0
Centennial Drive widening	172,360	0	0
Grimes -Loomis SSD #12A	31,047	0	0
West Trunk Line- Lift Sta. 2 to WWTP	0	0	0
Lift Station #4 (North High Drive & Anna)	604,342	0	0
CID Plaza East	58,523	0	0
Centennial SSD #092B (Phase I) and SSD #92C (Phase 2)	1,666,481	0	0
Tennis Court Improvements	364,315	75,000	0
Fisher sewer extension SSD #002C	55,965	0	0
SSD 033C Barber Street East Alley	0	0	0
Hartup/Grand SSD #011A	15,664	125,000	0
Avenue A TA Sidewalk - Phase 1	175,360	281,684	0
Avenue A TA Sidewalk - Phase 2	269,547	441,310	0
Dog Park	0	1,000	500
2018 Drainage Projects			8,465,683
Front Porch Welcome	1,884	1,000	1,000
Erosion Control	0	0	0
Mohawk Interchange	200,000	0	0
Premier subdivision SSD #202	15,697	95,362	0
Premier paving and storm sewer improv.	103,349	289,485	0
2018 Street Projects			5,392,840
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Expenditures			
Total Expenditures	5,253,495	4,746,279	15,949,023
Unencumbered Cash Balance Dec 31	2,459,909	6,771,107	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	3,093,681	14,064,879	15,949,023
Non-Appropriated Balance			
Total Expenditure/Non-Appropriated Balance			15,949,023
Tax Required			50,100
Delinquent Comp Rate:			0.0%
Amount of 2018 Ad Valorem Tax			50,100

See Tab A

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Consolidated Street & Hwy	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	3,476,161	2,910,533	2,633,116
Receipts:			
State of Kansas Gas Tax	350,722	355,600	356,900
County Transfers Gas	0	0	0
City Retails Sales Tax	1,561,887	1,525,000	1,550,000
Transfer from General Fund	350,000	375,000	455,000
Insurance Recoveries	0	0	0
State Connecting Links	47,301	63,000	63,000
Reimbursd Expenses	264,605	116,728	115,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,574,515	2,435,328	2,539,900
Resources Available:	6,050,676	5,345,861	5,173,016
Expenditures:			
Personal Services	425,665	471,234	478,452
Contracted Services	1,150,741	1,551,275	2,650,602
Material & Supplies	304,725	272,950	320,050
Sundry Expenditures	565	4,750	904,912
Capital Outlay	7,576	10,000	10,000
Transfer to Equipment Fund	120,000	133,136	135,000
Transfer to Captial Improvement	850,596	0	0
Transfer to Bond & Interest	259,100	254,400	654,700
Sidewalk (ADA Curb)	19,623	15,000	15,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	1,552	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,140,143	2,712,745	5,168,716
Unencumbered Cash Balance Dec 31	2,910,533	2,633,116	4,300
2017/2018/2019 Budget Authority Amount	5,516,859	4,387,524	5,168,716

Adopted Budget

Special Park & Recreation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	69,929	51,533	58,285
Receipts:			
Local Alcohol Liquor Tax	30,436	36,752	32,766
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	30,436	36,752	32,766
Resources Available:	100,365	88,285	91,051
Expenditures:			
Contracted Services	32,004	30,000	30,000
Capital Outlay	16,828	0	61,051
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	48,832	30,000	91,051
Unencumbered Cash Balance Dec 31	51,533	58,285	0
2017/2018/2019 Budget Authority Amount	134,273	104,511	91,051

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol Program	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	132,438	140,205	132,035
Receipts:			
Local Alcohol Liquor Tax	30,436	27,830	32,766
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	30,436	27,830	32,766
Resources Available:	162,874	168,035	164,801
Expenditures:			
Personal Services	3,053	6,000	6,000
Contracted Services	19,570	20,000	39,686
Materials & Supplies	0	0	0
Sundry Expenditures	46	10,000	10,000
Capital Outlay	0	0	109,115
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	22,669	36,000	164,801
Unencumbered Cash Balance Dec 31	140,205	132,035	0
2017/2018/2019 Budget Authority Amount	171,809	155,268	164,801

Adopted Budget

Wastewater M&O	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	3,922,078	3,969,741	3,908,407
Receipts:			
Fines & Penalties	0	0	0
Rent	844	2,000	800
ASCS Payments	0	0	0
Sale of Material, Supplies & Equipment	0	0	0
Sale of Grain & Hay	56,632	50,000	50,000
Sewer Service Fee	1,815,787	1,800,000	1,800,000
Grease Operating Permits			8,280
Sewer Service Connections	0	0	0
Effluent Water Golf Course	0	2,400	2,400
Reimbursed Expenses	27,131	10,000	16,000
Interest on Idle Funds	0	0	0
Miscellaneous	856	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,901,250	1,865,400	1,878,480
Resources Available:	5,823,328	5,835,141	5,786,887
Expenditures:			
Personal Services	290,145	303,372	378,967
Contracted Services	564,781	768,550	1,520,536
Material & Supplies	103,980	128,600	126,038
Sundry Expenditures	438,061	350,551	501,786
Capital Outlay	186,300	105,000	65,000
Wastewater Treatment Replacement	0	0	400,000
Wastewater Surplus	0	0	2,713,560
Transfer to General	70,000	70,000	80,000
Transfer to Bond & Interest	199,331	199,661	0
Transfer to Capital Improvements	0	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	989	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,853,587	1,926,734	5,786,887
Unencumbered Cash Balance Dec 31	3,969,741	3,908,407	0
2017/2018/2019 Budget Authority Amount	4,945,770	5,624,739	5,786,887

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Recovery	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	437,668	473,547	503,547
Receipts:			
Sewer Recover Fee	47,009	30,000	30,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
<i>Does miscellaneous exceed 10% Total Rec</i>			
Total Receipts	47,009	30,000	30,000
Resources Available:	484,677	503,547	533,547
Expenditures:			
Capital Outlay	10,580		
Permit Refunds	550		
Cash Forward (2019 column)			
Miscellaneous			
<i>Does miscellaneous exceed 10% Total Exp</i>			
Total Expenditures	11,130	0	0
Unencumbered Cash Balance Dec 31	473,547	503,547	533,547
2017/2018/2019 Budget Authority Amount	489,987	497,668	0

Adopted Budget

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Swimming Pool M&O			
Unencumbered Cash Balance Jan 1	360,135	274,353	269,156
Receipts:			
Pool Fees	125,211	97,402	100,000
Concessions	27,874	29,389	29,500
Transfer from General Fund	160,000	160,000	180,000
Reimbursed Expenses	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	924	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	314,009	286,791	309,500
Resources Available:	674,144	561,144	578,656
Expenditures:			
Contracted Services	321,356	232,606	243,700
Material & Supplies	52,870	45,182	53,000
Sundry Expenditures	21,505	3,700	255,956
Capital Outlay	1,799	9,500	25,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	2,261	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	399,791	291,988	578,656
Unencumbered Cash Balance Dec 31	274,353	269,156	0
2017/2018/2019 Budget Authority Amount	635,837	558,548	578,656

CPA Summary

Adopted Budget

Wastewater System Surplus	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	915,920	863,610	808,257
Receipts:			
Sewer Service Fee	672,000	672,000	672,000
Interest on Idle Funds	4,543	1,500	1,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	676,543	673,500	673,500
Resources Available:	1,592,463	1,537,110	1,481,757
Expenditures:			
Appropriation KDHE WWT Plant Improve	728,853	728,853	1,481,757
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	728,853	728,853	1,481,757
Unencumbered Cash Balance Dec 31	863,610	808,257	0
2017/2018/2019 Budget Authority Amount	1,589,269	1,534,067	1,481,757

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sales Tax Revenue	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,708,099	1,829,753	53,192
Receipts:			
City Retail Sales Tax	1,561,887	1,600,000	1,700,000
CID-Plaza East Place	0	0	200,000
Interest on Idle Funds	11,361	14,500	19,999
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,573,248	1,614,500	1,919,999
Resources Available:	3,281,347	3,444,253	1,973,191
Expenditures:			
Note Principal	0	0	0
Note Interest	0	0	0
Sundry Expenditures	0	0	0
Transfer to General Fund	0	0	0
Transfer to B & I (First street portion Bon	824,537	827,663	828,550
Appropriation to Community Building Rec	270,742	2,563,398	1,144,641
Appropriation to Wall Park tennis court	356,315	0	0
Contingency for future Bond & Interest Pay	0	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,451,594	3,391,061	1,973,191
Unencumbered Cash Balance Dec 31	1,829,753	53,192	0
2017/2018/2019 Budget Authority Amount	3,630,055	3,591,061	1,973,191

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism & Convention	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	263,985	225,183	186,175
Receipts:			
Booth & Registration Fees	0	750	0
Guest Tax	308,290	325,000	375,000
Insurance Recoveries	0	0	0
Reimbursed Expenses	8,387	3,950	5,470
Trolley Revenue	5,197	4,500	5,000
Grant Revenue	0	70,000	70,000
Gifts & Bequests	22	2,000	2,000
Interest on Idle Funds	0	0	0
Miscellaneous	251	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	322,147	406,700	457,970
Resources Available:	586,132	631,883	644,145
Expenditures:			
Personal Services	132,235	136,708	136,508
Contracted Services	99,707	106,500	106,961
Material & Supplies	46,129	47,100	42,400
Sundry Expenditures	82,682	155,300	358,176
Capital Outlay	0	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	196	100	100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	360,949	445,708	644,145
Unencumbered Cash Balance Dec 31	225,183	186,175	0
2017/2018/2019 Budget Authority Amount	809,465	519,560	644,145

Adopted Budget

Solid Waste collection	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,513,097	1,634,515	1,694,315
Receipts:			
Refuse Collection	976,238	998,000	1,000,000
Landfill Closure Fee	87,908	83,700	85,000
Reimbursed Expenses	0	0	0
Yard Waste Tags	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,064,146	1,081,700	1,085,000
Resources Available:	2,577,243	2,716,215	2,779,315
Expenditures:			
Contracted Services	892,725	970,300	970,300
Sundry Expenditures	0	1,600	1,600
Landfill Mitigation			1,757,415
Transfer to General	50,000	50,000	50,000
Transfer to Bond & Interest	0	0	0
Cash Forward (2019 column)	0		
Miscellaneous	3		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	942,728	1,021,900	2,779,315
Unencumbered Cash Balance Dec 31	1,634,515	1,694,315	0
2017/2018/2019 Budget Authority Amount	2,505,913	2,647,083	2,779,315

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Storm Water Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	140,334	1,148,141	457,301
Receipts:			
Storm Water Utility Fees	848,354	840,000	840,000
Proceeds Note Sale	754,600		
Proceeds Bond Sale		4,567,000	4,060,000
Transfer from other funds			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,602,954	5,407,000	4,900,000
Resources Available:	1,743,288	6,555,141	5,357,301
Expenditures:			
Personal Services	0	0	0
Contracted Services	540,765	6,097,840	2,058,260
Operating Materials	1,248	0	0
Sundry Expenditures	266	0	416,000
Capital Outlay	52,868	0	0
Cash Forward (2019 column)	0	0	2,883,041
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	595,147	6,097,840	5,357,301
Unencumbered Cash Balance Dec 31	1,148,141	457,301	0
2017/2018/2019 Budget Authority Amount	1,207,832	6,097,840	5,357,301

Adopted Budget

Municipal Building	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	239,281	234,613	253,513
Receipts:			
Transfer from General Fund	75,000	90,000	90,000
Reimbursed Expenses	21,420	25,000	25,000
Interest on Idle Funds	1,103	100	1,150
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	97,523	115,100	116,150
Resources Available:	336,804	349,713	369,663
Expenditures:			
Contracted Services	56,137	66,200	85,408
Material & Supplies	36,178	30,000	30,000
Sundry Expenditures	0	0	254,255
Capital Outlay	9,876	0	0
Bond Principal	0	0	0
Bond Interest	0	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	102,191	96,200	369,663
Unencumbered Cash Balance Dec 31	234,613	253,513	0
2017/2018/2019 Budget Authority Amount	297,990	331,781	369,663

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Land Trust	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	240,320	301,920	412,120
Receipts:			
Sale of Real Estate	61,600	60,200	58,800
Appropriation City	0	0	
Donations	0	50,000	50,000
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	61,600	110,200	108,800
Resources Available:	301,920	412,120	520,920
Expenditures:			
Personal Services	0	0	0
Contracted Services	0	0	24,500
Material & Supplies	0	0	0
Sundry Expenditures	0	0	0
Capital Outlay	0	0	496,420
Cash Forward (2019 column)	0	0	
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	520,920
Unencumbered Cash Balance Dec 31	301,920	412,120	0
2017/2018/2019 Budget Authority Amount	647,000	377,820	520,920

Adopted Budget

Municipal Golf Course	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	17,529	4,962	0
Receipts:			
Membership Fees	115,861	132,000	125,000
Ten Play Card & Golf Team Fees	14,680	11,300	15,000
Cars Storage Rental Fees	41,645	47,500	45,000
Cart Rental	62,520	55,000	62,500
Trail Fees	3,795	5,250	5,500
Driving Range Revenue	14,630	12,720	15,000
Appropriation City	30,000	40,597	50,000
Insurance Recoveries	0	0	0
Weekend Green Fees	49,769	60,750	58,500
Weekday Green Fees	66,440	63,770	66,500
Concession Revenue	23,819	22,000	22,000
Ber Sales	27,126	19,200	27,000
Gift Cards	4,728	5,200	5,200
Pro Shop Sales	32,992	51,000	55,200
Reimbursed Expenses	143	0	0
Golf Lessons	2,468	0	0
Cash Long & Short	0	0	0
Grinding Services	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	1,239	750	750
Does miscellaneous exceed 10% Total Rec			
Total Receipts	491,855	527,037	553,150
Resources Available:	509,384	531,999	553,150
Expenditures:			
Personal Services	242,088	246,568	233,276
Contracted Services	76,077	78,044	74,800
Material & Supplies	117,599	149,700	152,500
Sundry Expenditures	26,932	24,058	54,574
Capital Outlay	37,309	33,629	38,000
Transfer to Equipment Fund	0	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	4,417		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	504,422	531,999	553,150
Unencumbered Cash Balance Dec 31	4,962	0	0
2017/2018/2019 Budget Authority Amount	582,068	534,440	553,150

CPA Summary

City of McPherson

NON-BUDGETED FUNDS (A)

2019

(Only the actual budget year for 2017 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:			(2) Fund Name:			(3) Fund Name:			(4) Fund Name:			(5) Fund Name:		
Cemetery Endowment			Operation Warmth			Equipment Reserve			Salthouse Broadway					
Unencumbered			Unencumbered			Unencumbered			Unencumbered			Unencumbered		
Cash Balance Jan 1	89,478		Cash Balance Jan 1	2,236		Cash Balance Jan 1	1,551,212		Cash Balance Jan 1	42,949		Cash Balance Jan 1		
Receipts:			Receipts:			Receipts:			Receipts:			Receipts:		
Sale of Cemetery Lots			Gifts & Bequests	3,949		Note Proceeds	0		Interest on Idle Funds	237				
Gifts & Bequests	7,603					Bond Proceeds	0		Miscellaneous	0				
						Interest on Idle Funds	9,707							
						Insurance Recoveries	0							
						Reimbursed Expenses	27,000							
						Transfer General	497,555							
						Transfer Animal Shelter	0							
						Transfer Cons. St & H	120,000							
Total Receipts	7,603		Total Receipts	3,949		Total Receipts	654,262		Total Receipts	237		Total Receipts	0	666,051
Resources Available:	97,081		Resources Available:	6,185		Resources Available:	2,205,474		Resources Available:	43,186		Resources Available:	0	2,351,936
Expenditures:			Expenditures:			Expenditures:			Expenditures:			Expenditures:		
Transf to General	0		Utilities	4,494		Contracted Services	0		Contracted Services	2,800				
Capital Outlay	0					Sundry Expenditures	0		Material & Supplies	0				
						Capital Outlay	282,688		Capital Outlay	0				
						Note Principal	0							
						Note Interest	0							
						Commission & Postage	0							
Total Expenditures	0		Total Expenditures	4,494		Total Expenditures	282,688		Total Expenditures	2,800		Total Expenditures	0	289,982
Cash Balance Dec 31	97,081		Cash Balance Dec 31	1,691		Cash Balance Dec 31	1,922,786		Cash Balance Dec 31	40,386		Cash Balance Dec 31	0	2,061,944
														**
														**

Non-Budgeted Funds-B

[illegible]

****Note:** These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2019

The governing body of

City of McPherson

will meet on August 6, 2018 at 9:00 AM at Municipal Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at the Office of the City Clerk and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	9,308,990	23.981	10,211,693	23.543	13,649,449	3,021,174	24.228
Debt Service	5,236,777	6.535	2,808,575	5.693	2,979,403	214,116	1.717
Library	711,841	5.437	752,542	5.374	761,448	677,607	5.434
Library Employee Benefits	151,425	1.153	142,900	1.007	141,874	126,037	1.011
Industrial	76,000	0.253	79,000	0.243	502,239	50,000	0.401
Employee Benefits-Non Pub	848,656	3.854	966,948	5.423	1,042,957	680,522	5.457
Employee Benefits - Public	1,349,933	9.983	1,549,926	9.982	1,833,896	1,645,156	13.193
Capital Improvements	5,253,495	0.422	4,746,279	0.403	15,949,023	50,100	0.402
Consolidated Street & Hwy	3,140,143		2,712,745		5,168,716		
Special Park & Recreation	48,832		30,000		91,051		
Special Alcohol Program	22,669		36,000		164,801		
Wastewater M&O	1,853,587		1,926,734		5,786,887		
Sewer Recovery	11,130						
Swimming Pool M&O	399,791		291,988		578,656		
Sales Tax Revenue	1,451,594		3,391,061		1,973,191		
Wastewater System Surplus	728,853		728,853		1,481,757		
Tourism & Convention	360,949		445,708		644,145		
Solid Waste collection	942,728		1,021,900		2,779,315		
Storm Water Utility	595,147		6,097,840		5,357,301		
Municipal Building	102,191		96,200		369,663		
Land Trust					520,920		
Municipal Golf Course	504,422		531,999		553,150		
Non-Budgeted Funds-A	289,982						
Non-Budgeted Funds-B	1,750						
Totals	33,390,885	51.618	38,568,891	51.668	62,329,842	6,464,712	51.843
Less: Transfers	3,059,135		5,360,145		6,792,934		
Net Expenditure	30,331,750		33,208,746		55,536,908		
Total Tax Levied	6,135,641		6,430,264		xxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	118,872,137		124,452,974		124,696,729		
Outstanding Indebtedness,							
January 1,	2016		2017		2018		
G.O. Bonds	15,685,000		13,340,000		10,410,000		
Revenue Bonds	12,525,000		11,285,000		8,690,000		
Other	0		0		0		
Lease Purchase Principal	8,991,451		8,396,681		11,123,872		
Total	37,201,451		33,021,681		30,223,872		

*Tax rates are expressed in mills

Tamra K. Seely
City Official Title: City Clerk

NOTICE OF BUDGET HEARING

The governing body of

City of Montgomery

will meet on August 6, 2018 at 9:00 AM at Municipal Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at the Office of the City Clerk and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

*Tax rates are expressed in mills

Theresa K. Seely

City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON,
ss, Linda Born-Smith
Being first duly sworn, deposes and says: That she is
the Business Office Clerk of the

The McPherson Sentinel

A daily newspaper printed in the State of Kansas, and
published in and of general circulation in McPherson
County, Kansas, and that said newspaper is not a
trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50
times a year, Has been so published continuously and
uninterruptedly in said county and state for a period
of more than five years prior to the first publication of
said notice, and has been admitted at the post office
of McPherson, Kansas in said County as second class
matter.

That the attached notice is a true copy thereof and
was published in the regular and entire issue of said
newspaper for: 1 insertions, the first
publication being, July 24, 2018, subsequent
publications being made on the following dates:

Signature: April Newfeldt
166 Title: Business Office Clerk

Subscribed and sworn to, before me, on the 24 day
of July 2018.



Name: Linda Born-Smith
Notary Public
My commission expires: September 5, 2021.

Total Amount of Publication: \$ 132.50

Description: Notice of Budget Hearing
City of McPherson
Budget Summary

LEGAL PUBLICATION
NOTICES FOR PUBLICATION (K.S.A. 20-101)

The following table of publication charges for the McPherson Sentinel is published in accordance with the provisions of K.S.A. 20-101. The charges are based on the number of insertions and the length of the notice. The charges are in dollars and cents.

Length of Notice	First Insertion	Each Subsequent Insertion	Minimum Charge
1-100 words	\$1.00	\$0.50	\$1.00
101-200 words	\$1.50	\$0.75	\$1.50
201-300 words	\$2.00	\$1.00	\$2.00
301-400 words	\$2.50	\$1.25	\$2.50
401-500 words	\$3.00	\$1.50	\$3.00
501-600 words	\$3.50	\$1.75	\$3.50
601-700 words	\$4.00	\$2.00	\$4.00
701-800 words	\$4.50	\$2.25	\$4.50
801-900 words	\$5.00	\$2.50	\$5.00
901-1000 words	\$5.50	\$2.75	\$5.50
Over 1000 words	\$6.00	\$3.00	\$6.00

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